

**Information Paper of Excise and Taxation Department, Haryana for publication under section 4(1)(b) of the Right to Information Act, 2005**

**Particulars of Organization, Functions and Duties: -**

The Excise and Taxation Department is primarily a tax collecting agency of the State Government. The Department also regulates import, export, transport, manufacture, sale and possession of intoxicating liquor and of intoxicating drugs, levies and collects duties of excise on medicinal and toilet preparations containing alcohol, narcotic drug or narcotic, and controls and regulate operations relating to narcotic drugs and psychotropic substances. For carrying out these functions, the Department administers a number of statutes enacted by the State and the Central Governments. The various Acts and the rules made thereunder which the Department has the responsibility to administer and under which the officials of the department exercise powers and discharge their functions and perform duties are as given in the table below. The purpose of each Act (preamble) is also mentioned there against.

**TABLE-I**

<b>Title of Acts and the Rules made thereunder</b>	<b>Preamble</b>
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**A. Tax Administration: -**

(i)	The Haryana Value Added Tax Act, 2003 and The Haryana Value Added Tax Rules, 2003	An Act to provide for levy and collection of tax on the sale or purchase of goods in the State of Haryana, matters incidental thereto and connected therewith.
(ii)	The Central Sales Tax Act, 1956, The Central Sales Tax (Registration & Turnover) Rules, 1957 and The Central Sales Tax (Haryana) Rules, 1957	An Act to formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce or outside a State or in the course of import into or export from India, to provide for the levy, collection and distribution of taxes on sales of goods in the course of inter-State trade or commerce and to declare certain goods to be of special importance in inter-State trade or commerce and specify the restrictions and conditions to which the State Laws imposing taxes on the sale or purchase of such goods of special importance shall be subject.
(iii)	The Haryana Tax on Entry of Goods into Local Areas Act, 2008 and The Haryana Tax on Entry of Goods into Local Areas Rules, 2008	An Act to provide for levy and collection of tax on the entry of goods into a local area for consumption, use or sale therein and for matters connected therewith or incidental thereto.
(iv)	The Punjab Entertainment Duty Act, 1955 and The Punjab Entertainment Duty Rules, 1956	An Act to provide for the levy of an entertainment duty in respect of admission to public entertainments.

(v)	The Haryana Tax on Luxuries Act, 2007 and The Haryana Tax on Luxuries Rules, 2008	An Act to provide for the levy an collection of tax on luxuries and for matters incidental thereto and connected therewith.
(vi)	The Punjab Passenger and Goods Taxation Act, 1952 and The Punjab Passengers and Goods Taxation Rules, 1952	An Act to provide for the levying a tax on passengers and goods carried by road in certain motor vehicles.

**B. Excise Administration: -**

<b>Title of Acts and the Rules made thereunder</b>	<b>Preamble</b>
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(vii)	The Punjab Excise Act, 1914 (as applicable to the State of Haryana) and the following Rules & Orders made thereunder	An Act to provide for the law relating to import, export, transport, manufacture, sale and possession of intoxicating liquor and of intoxicating drugs.
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(1)	The Haryana Liquor License Rules, 1970
(2)	The Punjab Distillery Rules, 1932
(3)	The Punjab Brewery Rules, 1956
(4)	The Punjab Chemical Works Rules, 1933
(5)	The Punjab Excise Liquor Definitions, 1954
(6)	The Punjab Excise Fiscal Orders, 1932
(7)	The Punjab Excise Powers and Appeal Orders, 1956
(8)	The Punjab Intoxicants License and Sale Orders, 1956
(9)	The Punjab Liquor Import, Export, Transport and Possession Order, 1932
(10)	The Punjab Liquor Permit and Pass Rules, 1932
(11)	The Punjab Intoxicants Confiscation Rules, 1955
(12)	The Punjab Spirituous Preparations Bonded Warehouse Rules, 1939
(13)	The Punjab Spirituous Preparations Import, Export, Transport and Possession and Sales Rules, 1952
(14)	The Haryana Restaurants (Consumption of Liquor) Rules, 1988
(15)	The Punjab Liquor Prohibition Rules, 1955
(16)	The Punjab Excise bonded Warehouse Rules, 1957

(viii)	The Medicinal and Toilet Preparations (Excise Duties) Act, 1955 and the rules made thereunder	An Act to provide for the levy and collection of excise duty on medical and toilet preparations containing alcohol, narcotic drug and narcotic
(ix)	The Narcotic Drug and Psychotropic Substances Act, 1958 and the rules made thereunder	An Act to consolidate and amend the law relating to narcotic drugs, to make stringent provisions for the control and regulation of operations relating to narcotic drugs and psychotropic substances to provide from, or used in, illicit traffic in narcotic drugs and psychotropic substances, to implement the provisions of the International Conventions on Narcotic Drugs and Psychotropic

		Substances and for matters connected therewith.
(x)	The East Punjab Molasses (Control) Act, 1948 and the Punjab Molasses (Control Rules, 1962	An Act to provide for the control of price and movement of molasses.

Note:- For complete text of Acts, mentioned in the table above please visit departmental website [www.haryanatax.gov.in](http://www.haryanatax.gov.in).

2. The sanctioned posts in various cadres in the department are as given in the table below:-

**TABLE-II**

Serial No.	Name of Post	No. of Posts	Remarks.
1.	Additional ETC	7	
2.	Joint ETC	11	
3.	DETC	63	
4.	Joint Director (Legal)	3	
5.	Dy. Director (Legal)	5	
6.	Asstt. Director (Legal)	10	
7.	Excise & Taxation Officer	225	
8.	Assistant Excise and Taxation Officer	157	
9.	Establishment Officer	1	
10.	Private Secretary	1	
11.	Supdt	37	
12.	Sr. System Analyst	2	
13.	System Analyst	2	
14.	Programmer	7	
15.	Personal Assistant	8	
16.	Taxation Inspector	720	
17.	Excise Inspector	115	
18.	Librarian	1	
19.	SSS	78	
20.	Assistant	235	

21	Steno Typist	256	
22	Clerk	737	
23	Driver	258	
24	Peon	875	

3. In addition, the department has the following personnel on its sanctioned strength taken from other cadres/ department.

(i)	I.A.S. 1 (Excise & Taxation Commissioner – Head of Department)
(ii)	H.C.S.: 2 (Excise Administration: 1, Flying Squad Officer: 1)
(iii)	Prosecution: 11 [DA-3, DDA-7 (2 H.O. + 5 Field Offices), ADA-1]
(iv)	Finance Department: 38 [Chief Accounts Officer-1, Accounts Officer-5, Section Officers-32 (14 H.O. + 18 Field Offices: One in each district except Fatehabad, Jhajjar, Palwal and Mewat)]
(v)	Police: 350 [SI-14, ASI- 42, HC-84, Constable-210 for Excise Administration]

Note: the pay of the above Police Staff is being drawn by the Police Deptt. in their respective Heads.

4. At the Field level, the State is divided for **Excise Administration** into 23 districts which are co-terminus with general administration. Each district is headed by a Deputy Excise & Taxation Commissioner (Excise) („DETC(X)“) who is assisted by one to three Assistant Excise & Taxation Officer/s („AETO(X)“) and 2 to 5 Excise Inspectors („EI“) and ministerial staff. The district is sub-divided into 2 to 5 circles depending upon the size and the workload. An EI looks after the work of a circle. The main work relates to checking and prevention of illicit distillation, smuggling of liquor and collection of excise

duties and fees from the Excise licensees and to see that they conduct their business in accordance with excise rules and regulations. Where the licenses are given by tender system, it is the duty of the excise administration to ensure that the licenses are tendered at the best prices in the market.

5. For tax administration, the State is divided into 5 ranges and 27 taxation district. Each range comprises several districts and is headed by a Jt. Excise & Taxation Commissioner (Range) („JETC(R)"). The 5 ranges are (i) Ambala comprising the districts of Ambala, Panchkula, Yamuna Nagar (Jagdhari), Kurukshera, Karnal and Kaithal (ii) Faridabad comprising the districts of Faridabad (East), Faridabad (West), Faridabad (South), Faridabad (North), Palwal (iii) Gurgaon comprising the districts of Gurgaon (East), Gurgaon (west), Gurgaon (south), Gurgaon (North), Mewat (iv) Hisar comprising the districts of Hisar, Sirsa, Fatehabad, Bhiwani, and Jind (v) Rohtak comprising the districts of Rohtak, Panipat, Sonapat, Rewari, Narnaul & Jhajjar. Each district is headed by

a Dy. Excise & Taxation Commissioner (Sale Taxes) („DETC(ST)"). He is assisted by Excise & Taxation Officers („ETO's) and Assistant Excise & Taxation Officers („AETO"s). A district is divided into 2 to 10 circles having 700-1000 registered dealers or more under the HVAT Act/CST Act/ LADT Act. A circle is headed by an ETO. A circle-in-charge (ETO) is assisted in his work by Taxation Inspectors and other ministerial staff. The main work relates to checking and prevention of evasion/ avoidance of tax, registration of tax payers (dealers/importers/entertainment house owners), receipt, scrutiny and assessment of tax returns filed by them, recovery of tax arrears and defence of cases in appeal or before the Courts.

6. If any person is aggrieved by an order passed by an authority appointed under the Acts administered by the Department, then he has a right to prefer an appeal from the order, if the order is made under the Haryana Value Added Tax Act, 2003 or the Central Sales Tax Act, 1956 (except the order made relating to the nature or situs of sale) or the Haryana Tax on Luxuries Act, 2007 or the Haryana Tax on Entry of Goods into Local Area Act, 2008 or the Punjab Entertainment Duty Act, 1955 to the Jt. Excise & Taxation Commissioner-cum-appellate authority and the second appeal to the Haryana Tax Tribunal and if the order relates to the nature and situs of sale under the Central Sales Tax Act, 1956 to the Central Sales Tax Appellate Authority appointed by the Central Government and if the order is made under the Punjab Excise Act, 1914, to the Excise & Taxation Commissioner and the second appeal to the Financial Commissioner.

7. Organizational chart of the Department is as given in Appendix-A.

**The powers and duties of its officers and employees:-**

8. As mentioned in the opening Para, the officers and employees of the department draw their powers and discharge their duties under the Acts, Rules and Orders listed in Table 1 above.

**Procedure followed in the decision making process, including channels of supervision and accountability:**

9. All policy decisions relating to the imposition of a new tax, or any charge in the method of assessment, or the pitch of any existing tax administered by the state Government are taken at the level of the Council and Ministers.

10. Excise Policy is made every year by the Council of Ministers.

11. The procedure followed for taking a policy decision is that the proposal is first mooted and made at the Excise & Taxation Commissioner's level on the basis of directions given by the State Government, representations received from trade & industry, organization & individuals, decisions of the Empowered Committee of State Finance Ministers, court decisions, feedback from the field officer etc. Then administrative approval to the proposal is taken from the Secretary to the Government of Haryana, Excise & Taxation Department / Excise & Taxation Ministers/ Chief Minister. After the administrative approval is received, financial approval is taken from the Secretary to the Government of Haryana, Finance Department/ Finance Minister. After these approvals, the proposal is put up for consideration and approval of the Council of Ministers with Chief Minister's prior consent. The proposal is then given effect by issue of appropriate instructions /orders/ notification. In cases where an amendment to the state Act is necessary, a Bill is introduced in the Haryana State Legislature after approval of the Council of Ministers both from policy point of view as well as to the draft of the Bill. After the Bill is passed by the State legislature and assented to by the Governor, it is enforced as per its provisions.

**Norms set by the department for the discharge of its functions:-**

12. The norms for discharge of its functions are given in the Acts and the Rules, Statutory Orders and Notifications made there under which are administered by the Department as per the relevant provisions. All functions of the Department are statutory and these are discharged in accordance with law.

**Rules, regulations, instructions manuals and records, held by it or under its control or used by its employees for discharging its functions:-**

13. As mentioned above in Table I.

**A statement of the categories of documents that are held by the Department or under its control:-**

14. The Department keeps record of registration of taxpayers (dealers/importers/excise licensees/entertainment house owners), periodic returns and statements filed by them, their assessments including appeals, review, references, court cases, refunds, tax arrears etc. These records are confidential with regard to inquiries from third parties. The Department issues instructions, directions, orders etc. from time to time for administrative purposes. The Departmental also prepares monthly statements of tax collection, disposal of assessment cases, recovery of arrears etc. for MIS. Annual tax collection statements can be seen at website [www.haryanatax.gov.in](http://www.haryanatax.gov.in). The Department also prepares Annual Administrative Reports.

**Particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof:-**

15. Any amendment in the existing Acts/Rules administered by the department are made as per provisions contained in these laws and the objections of the public/stake holders are invited before issuing any final notification. Draft amendments are duly uploaded on official website i.e. [www.haryanatax.gov.in](http://www.haryanatax.gov.in). A good number of dealers including trade and industry associations submit their representations to the Government expressing their views and suggestions submit their representations to the Government expressing their views and suggestions which are duly considered and decision taken and communicated in the matters.

**A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public:-**

16. In each district, a district level grievances redressal committee has been constituted which is known as “Amne Samne Programme” and these committees are headed by the Joint Excise and Taxation Commissioner (Range) of the concerned district and members of the Bar, Trade and Industry, other commercial bodies are duly represented on these committees. The meetings of the committee are held periodically and the grievances raised are duly taken care of by the JETC and DETC.

**A directory of its officers and employees:-**

17. It is available on department website i.e. [www.haryanatax.gov.in](http://www.haryanatax.gov.in) under the head  
“Contact”.

**Monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations:-**

18. As mentioned above in Table – II.

**Budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditure and reports on disbursements made:-**

19. Not applicable as all expenditure in non-plan.

**Manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes: -**

20. Not applicable.

**Particulars in recipients of concessions, permits or authorization granted by the Department: -**

21. Presently no Tax Exemption is provided under the Haryana VAT Act, 2003.

**Details in respect of the information, available to or held by it, reduced in an electronic form: -**

22. Text of all Acts and Rules administered by the department and notifications, statutory orders and instructions are available on the official website.

**Particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use: -**

23. As mentioned above most of the information relating to Acts, Rules, Orders, Notifications, Instructions and data of registration under the Haryana Value Added Tax Act, 2003/ Central Sales Tax Act, 1956 are available on website [www.haryanatax.gov.in/](http://www.haryanatax.gov.in/) and use [www.tinxsys.com](http://www.tinxsys.com) for dealers and forms verification.

**Names, designations and other particulars of the Public Information Officers: -**

24. The relevant information is as given below:-

**i. First Appellate Authority (Directorate Level):-**

Shri. Anil Rao,  
Joint Excise and Taxation Commissioner  
Tel. No.0172-2590998 (Office), Email : [spio@haryanatax.com](mailto:spio@haryanatax.com)

**ii. State Public Information Officer (Directorate Level): -**

- (1) Shri Manik Ahlawat, Excise and Taxation Officer, SPIO (Establishment) Tel. No.0172-2590998(Office), Email : [spio@haryanatax.com](mailto:spio@haryanatax.com)
- (2) Shri Sandeep Madan, Excise and Taxation Officer (ST/Misc.), SPIO Tel. No.0172-2590998 (Office)
- (3) All Joint Excise & Taxation Commissioners (Appeals) in the State for their respective jurisdiction
- (4) Shri Balbir Singh, Assistant Excise and Taxation Officer, (Excise) SPIO

**iii. First Appellate Authority for district level:**

All Joint Excise & Taxation Commissioners (Range) in the field for their respective jurisdiction.

**(iv) State Public Information Officers (District Level): -**



All Deputy Excise and Taxation Commissioners (ST) & (X) in their respective jurisdiction.

25. This document along with appendices can be accessed at [www.haryanatax.gov.in](http://www.haryanatax.gov.in)

ORGANISATION CHART OF EXCISE & TAXATION DEPARTMENT, HARYANA  
Excise & Taxation Minister  
ACS (IAS) (Additional Chief Secretary to Govt. Excise and Taxation Department)  
ETC/SSET (IAS)  
(Excise & Taxation Commissioner/Special Secretary)

<a href="#"><u>AETC (COMPUTER &amp; GST)</u></a> <a href="#"><u>Vidya Sagar</u></a>	<a href="#"><u>AETC (HQ)-HCS (Excise Collector)</u></a> <a href="#"><u>Amrita Singh</u></a>	<a href="#"><u>AETC (T) (Taxation)</u></a> <a href="#"><u>Rameshwar Mehra</u></a>	<a href="#"><u>AETC (A) (Administration)</u></a> <a href="#"><u>Vijay Kumar Singh</u></a>	<a href="#"><u>AETC (P/R) (Polices &amp; Research)</u></a> <a href="#"><u>R.B.S Tewatia</u></a>	AETC (Enforcement) Vidya Sagar	<a href="#"><u>AETC(L/C) (Legal Cell)</u></a> <a href="#"><u>R.B.S Tewatia</u></a>	FSO-HCS (Flying Squad Officer) Vacant	<a href="#"><u>AETC(A/A) (Audit, Account)</u></a> <a href="#"><u>Vacant</u></a>	
		JETC(T) (Taxation) Sh. Anil Rao	EO (Estt. Officer) (Vacant)			JDL(3 posts) N.K Gupta S.K Saini Vacant	DA(3 posts)-Pros.(District Attorney)	JETC A/A N.K Ranga	JETC(Training) Vacant
			Supdt.(37 posts) (8 HO, 29 Distt.) (I) <a href="#"><u>JETC(Appeal), Ambala :</u></a> <a href="#"><u>Sudhir Sharma</u></a>	JETC(Appeals) (3 posts) (II) <a href="#"><u>JETC(Appeal), Hisar :</u></a> <a href="#"><u>Krishan Kumar</u></a>	DETC(Inspection) (9 posts-Districts) (III) <a href="#"><u>JETC(Appeal), Faridabad :</u></a> <a href="#"><u>Kumud Singh</u></a>	(Joint Director, Legal)	DDA (2 posts)-Pros. (Dy. Dis. Attorney) ADA (1 posts)-Pros. (Asstt. District Attorney)	AO (5 posts)-FD (Accounts Officer) SO (32 posts)-FD (Section Officer) (14 HO, 18 Districts)	DETC(Training)
			Ambala, Panchkula, Jagadhari, Karnal, Kaithal & Kurukshetra	Rohtak, Sonapat, Panipat, Jhajjar, Jind, Hisar, Sirsa, Bhiwani & Fatehabad	Faridabad, Mewat, Gurgaon, Rewari, Narnaul & Palwal				

**EXCISE ADMINISTRATION IN THE FIELD**

<u>DETC(X)</u> <u>Ambala</u> <u>N.K. Grewal</u>	<u>DETC(X)</u> <u>Panchkula</u> <u>Sanjeev Rathi</u>	<u>DETC(X)</u> <u>Jagadhri</u> <u>Sewa Singh</u>	<u>DETC(X)</u> <u>Kurukshetra</u> <u>Amit Khangwal</u>	<u>DETC(X)</u> <u>Karnal</u> <u>Naresh Kumar</u>	<u>DETC(X)</u> <u>Kaithal</u> <u>Narender Kaushik</u>
<u>DETC(X)</u> <u>Hisar</u> <u>Jagjit Singh</u>	<u>DETC(X)</u> <u>Sirsa</u> <u>D.S. Mathur</u>	<u>DETC(X)</u> <u>Fatehabad</u> <u>Anand Singh</u>	<u>DETC(X)</u> <u>Bhiwani</u> <u>Luxmi Narain</u>	<u>DETC(X)</u> <u>Rohtak</u> <u>Kakul Sherawat</u>	<u>DETC(X)</u> <u>Jind</u> <u>Satya Bala Bishnoi</u>
<u>DETC(X)</u> <u>Gurgaon (East)</u> <u>Aruna Singh</u>	<u>DETC(X)</u> <u>Gurgaon (West)</u> <u>Harish Dahiya</u>	<u>DETC(X)</u> <u>Rewari</u> <u>Dharambir Dahiya</u>	<u>DETC(X)</u> <u>Narnaul</u> <u>Shri Chand</u>	<u>DETC(X)</u> <u>Jhajjar</u> <u>Sunila Singh</u>	<u>DETC(X)</u> <u>Palwal</u> <u>Suman Sindhu</u>
<u>DETC(X)</u> <u>Faridabad</u> <u>Sneh Lata</u>	<u>DETC(X)</u> <u>Sonepat</u> <u>Sushil Gaur</u>	<u>DETC(X)</u> <u>Panipat.</u> <u>Alok Passi</u>	<u>DETC(X)</u> <u>Mewat</u> <u>Surat Singh Malik</u>		

**TAX ADMINISTRATION IN THE FIELD**

<u>Jt.ETC(Range)</u> <u>Ambala</u> <u>Madhu Bala</u>	<u>DETC(ST)</u> <u>Ambala</u> <u>Randhir Singh</u>	<u>DETC(ST)</u> <u>Panchkula</u> <u>R.K. Choudhary</u>	<u>DETC(ST)</u> <u>Jagadhri</u> <u>R.K. Singla</u>	<u>DETC(ST)</u> <u>Kurukshetra</u> <u>Pawan Kumar-II</u>	<u>DETC(ST)</u> <u>Karnal</u> <u>S.N. Sharma</u>	<u>DETC(ST)</u> <u>Kaithal</u> <u>Angrej Singh</u> <u>Kataria</u>
<u>Jt.ETC(Range)</u> <u>Hisar</u> <u>Shiv Kumar</u>	<u>DETC(ST)</u> <u>Hisar</u> <u>Surender Singh Lather</u>	<u>DETC(ST)</u> <u>Sirsa</u> <u>Joginder Singh</u> <u>Godara</u>	<u>DETC(ST)</u> <u>Fatehabad</u> <u>Pawan Kumar-I</u>	<u>DETC(ST)</u> <u>Bhiwani</u> <u>Vacant</u>	<u>DETC(ST)</u> <u>Rohtak</u> <u>S.K. Bodwal</u>	<u>DETC(ST)</u> <u>Jind</u> <u>Surender Kumar-II</u>
<u>Jt.ETC(Range)</u> <u>Gurgaon</u> <u>Dilbag Singh</u>	<u>DETC(ST)</u> <u>Gurgaon (East)</u> <u>Sameer Yadav</u>	<u>DETC(ST)</u> <u>Gurgaon (West)</u> <u>S.P.S Chauhan</u>	<u>DETC(ST)</u> <u>Palwal</u> <u>Ombir Singh Shrawat</u>	<u>DETC(ST)</u> <u>Rewari</u> <u>Ravinder Singh</u>	<u>DETC(ST)</u> <u>Mewat</u> <u>D.M. Yadav</u>	<u>DETC(ST)</u> <u>Jhajjar</u> <u>Kuldeep Singh</u> <u>Malik</u>
<u>Jt.ETC (Range)</u> <u>Rohtak</u> <u>Krishan Kumar</u>	<u>DETC(ST)</u> <u>Gurgaon (North)</u> <u>Vandana Chaudhary</u>	<u>DETC(ST)</u> <u>Gurgaon (Soth)</u> <u>Sushma Lohan</u>	<u>DETC(ST)</u> <u>Narnaul</u> <u>Priyanka</u>	<u>DETC(ST)</u> <u>Sonepat</u> <u>Anil Kadiyan</u>	<u>DETC(ST)</u> <u>Panipat</u> <u>V.K. Beniwal</u>	
<u>Jt.ETC (Range)</u> <u>Faridabad</u> <u>Kumud Singh</u> <u>(Addl. Charge)</u>	<u>DETC(West)</u> <u>Faridabad</u> <u>Anjana Arora</u>	<u>DETC(North)</u> <u>Faridabad</u> <u>Geetanjali Mor</u>	<u>DETC(South)</u> <u>Faridabad</u> <u>Raja Ram Nain</u>	<u>DETC(East)</u> <u>Faridabad</u> <u>Vijay Yadav</u>		